IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 52 of 1989

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE K.A.PUJ

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

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ABHAY INVESTMENTS PVT.LTD.

Versus

COMMISSIONER OF WEALTH TAX

Appearance:

1. WEALTH TAX REFERENCE No. 52 of 1989
SERVED BY RPAD - (N) for Petitioner No. 1
MR TANVISH U BHATT for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE K.A.PUJ

Date of decision: 04/07/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

Though served, none appears for the applicant-assessee. Mr Tanvish Bhatt, learned Standing Counsel for the respondent - revenue is present.

Since this is a reference at the instance of the assessee and none appears for the applicant- assessee though the reference is pending since 1989, we decline to answer the questions referred to us and dispose of the Reference accordingly with no order as to costs.

(M.S. Shah,J) (K.A. Puj,J)

zgs/-